



**Utah State Tax Commission**

Motor Carrier Services  
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For additional information, you may access the Tax Commission's World Wide Web Home Page at: <http://www.tax.ex.state.ut.us>

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**Copies of the complete International Fuel Tax Agreement, Administrative Procedures, and Audit Guidelines can be obtained from IFTA Inc. for a nominal fee.**

**E-mail address:**

[www.iftach.org](http://www.iftach.org)

**Telephone number:**

(602) 839-4382

**IFTA Address:**

IFTA, inc  
136 W. Orion Dr., D-9  
Tempe, AZ 85283

## Introduction

The International Fuel Tax Agreement (IFTA) is an agreement among states to simplify the reporting of fuel taxes by interstate motor carriers. IFTA reporting significantly reduces the paperwork and compliance burdens for fuel use tax reporting on motor vehicles.

### Advantages of IFTA Membership

- ◆ A single fuel tax license which authorizes your vehicles to travel in all IFTA member jurisdictions.
- ◆ A single tax report which provides detail about your operation in each of the IFTA member jurisdictions.
- ◆ Comprehensive audits on behalf of all member jurisdictions instead of numerous individual audits.

You may obtain an IFTA license in Utah *if you are a Utah based motor carrier (with apportioned registration in Utah) and have IFTA qualified motor vehicles.*

### Base Jurisdiction

"Base Jurisdiction" means the jurisdiction where qualified motor vehicles are based for vehicle registration purposes, and

1. Where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and
2. Where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

If you have apportioned registration for IFTA qualified vehicles in Utah, you must have an IFTA account in Utah, unless an IFTA consolidation has been requested and approved.

### IFTA Qualified Vehicles

A *qualified motor vehicle* is a motor vehicle (or combination of vehicles) used, designed, or maintained for the transportation of persons or property and includes the following configurations:

- ◆ Two axles and a gross vehicle weight exceeding 26,000 pounds;
- ◆ Two axles and a registered weight exceeding 26,000 pounds;
- ◆ Three or more axles regardless of weight; **or**
- ◆ A combined vehicle weight exceeding 26,000 pounds.

The definition concerning the number of axles applies only to axles on the power unit, regardless of any trailing units. A power unit with two axles, pulling a trailing unit, with a combined gross or registered weight of less than 26,001 pounds is not a qualified motor vehicle. The first three definitions of a qualified motor vehicle refer only to the power unit. The fourth definition refers to the combination of the power unit and the trailer unit.

A qualified motor vehicle does not include recreational vehicles. A vehicle not meeting the definition of a qualified motor vehicle is not IFTA qualified and is neither issued an IFTA decal nor included on IFTA fuel tax returns.

### **All 48 contiguous US States and most Canadian provinces are members of IFTA.**

This manual will further explain your responsibility as a participant of IFTA. If you have questions concerning IFTA after reading this manual, please contact the Utah State Tax Commission's **Taxpayer Services Division** at (801) 297-7790, or (801) 297-2200, or visit the Tax Commission web site at [www.tax.ex.state.ut.us](http://www.tax.ex.state.ut.us). Suggestions about the content of this manual are also welcomed.

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## **Application for License**

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Before registering any Utah based qualified motor vehicle, the registered owner or lessee of the vehicle must have either an IFTA license or a Special Fuel User permit for the current year. IFTA licenses apply to those qualified motor vehicles that travel in more than one jurisdiction, and Special Fuel User permits apply to those that stay within the borders of Utah. Both require the filing of quarterly fuel tax returns.

### **Application for Licensing/Renewal**

To receive your IFTA license and decals, or Special Fuel User permit, send or deliver a completed application, with the appropriate fees, to the Utah State Tax Commission, 210 North 1950 West, SLC, Utah 84134-8040. (See application Form TC-920, later in this manual.)

After your first IFTA license or Special Fuel User permit is issued, you will be mailed a renewal application in December each year, if your account is in good standing. Complete the application for renewal and return it with the appropriate fees to the Utah State Tax Commission at address listed above. Your new IFTA license and decals, or Special Fuel User permit, will be mailed to you. (See renewal application Forms TC-937 and TC-938, later in this manual.)

### **Account Identification**

If you are a corporation or partnership, your account number will be your Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service.

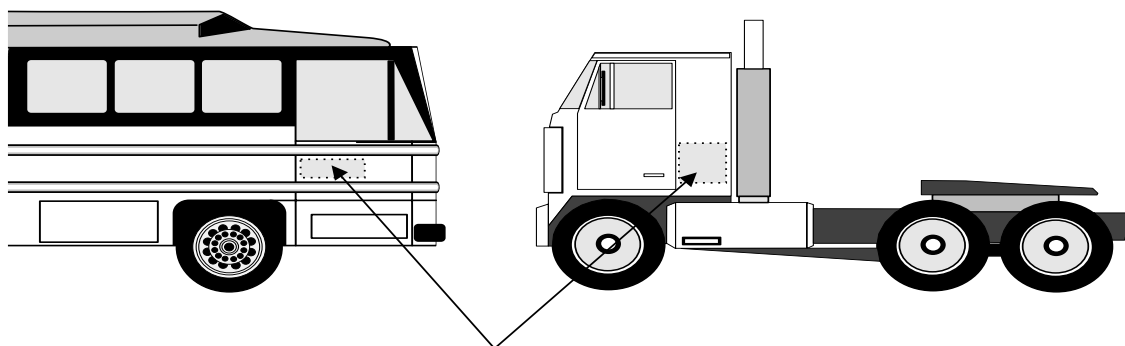
If you are an individual, your account number will be your Social Security number. All account numbers begin with "UT". (Example: UT 012345673)

### **License**

We will issue one IFTA license or Special Fuel User permit for your fleet of vehicles. The license is valid from January 1 through December 31. Make photocopies of the license and place a copy in each qualified motor vehicle. Failure to present a copy of the license may subject the vehicle operator to the purchase of a trip permit and/or citation. Place the original license in a safe place for future use. (See IFTA license and Special Fuel User permit examples, later in this manual.)

### **IFTA Decals**

*There is a \$4.00 fee for each set of two decals ordered.* (See IFTA decal example, later in this manual.) You will be issued a set of two decals for each vehicle in your fleet. You may purchase extra decals for any vehicles that you may add to your fleet or to replace lost decals (See Request for Additional Decals, later in this manual.) You must display an IFTA decal on both sides of the truck, tractor, or bus. *Decals for the new year may be displayed as early as December 1st.* All carriers with qualified motor vehicles, with an existing license or permit, shall be allowed a two-month grace period (or until February 28) to display the IFTA decals, or to possess the Special Fuel User permit. Failure to display the IFTA decal may subject the vehicle operator to the purchase of a trip permit and/or citation.



**PLACE DECALS AS SHOWN ABOVE ON BOTH SIDES OF THE VEHICLE.**

## **Special Fuel User Decals**

There is no fee for special fuel user decals. Special fuel user decals are not required in Utah, but can be obtained to assist carriers that are traveling through the Utah ports of entry without leaving Utah.

## **Temporary IFTA Permit**

A 30-day temporary IFTA permit may be issued to a current licensee in good standing. (See example of Temporary Permit, later in this manual.) This temporary permit is to be used in lieu of display of the permanent annual decals. Its purpose is to give the carrier adequate time to receive and affix the permanent decals on an added vehicle. It is not intended to replace the need to renew in a timely manner. This vehicle-specific permit will be valid in all member jurisdictions, and will cost \$4.00 each. The permits will not need to be displayed, but must be carried in the vehicle.

Because of the immediate turnaround time for IFTA credentials in Utah, we do not anticipate that customers will have a need for these temporary permits.

## **Bonding/Guarantees**

You do not usually need to post a bond with the Tax Commission; however, you may be required to post a bond if you do not file fuel reports on time, do not pay taxes in full, or if an audit indicates a guarantee is necessary to protect the interest of the state.

## **Clean Special Fuel Certificate**

A Clean Special Fuel Certificate is issued to those who operate vehicles powered by clean fuels (defined as propane, compressed natural gas, and electricity). It is an annual certificate, valid only in Utah, that exempts such vehicles from paying fuel tax at the pump. It does not exempt the registrant from fuel tax reporting as required by IFTA, nor from paying taxes on clean fuels due other jurisdictions. Contact Motor Carrier Services for further information.

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## **Tax Reporting/Refunds/Credits**

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### **Quarterly Reporting**

You must report fuel taxes four times each year. Reporting quarters and due dates are as follows:

<b><u>Reporting Quarter</u></b>	<b><u>Due Date</u></b>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

We will send tax returns 30 days before each due date. If you do not receive your return, Form TC-922, contact Taxpayer Services at 297-2200 to obtain the return. You are still required to file the return by the due date. You can also download a return from the Tax Commission web site, at [www.tax.ex.state.ut.us](http://www.tax.ex.state.ut.us). You must report each quarter even if you do not have taxable fuel or travel in IFTA jurisdictions.

Current tax rates for all jurisdictions can be found on the IFTA website at "[www.iftach.org](http://www.iftach.org)."

### **Late Reporting (Penalties and Interest)**

Effective April 1, 1998, the penalty for filing a late return, for failure to file a return, or for underpayment of taxes due, is \$50 or 10 percent of the tax due, whichever is greater.

The interest for late payments is 12 percent per annum, or 1 percent per month or partial month, for all member jurisdictions. Interest on refunds is paid at the 12 percent annual rate, prorated for each day past 90 days that the refund claim has been filed and determined to be properly due.

To avoid penalty for late filing, the tax return must be postmarked no later than midnight on the last day of the month following the close of the filing period. If a return is hand delivered, it shall be considered filed and received on the date that it was delivered to the Utah State Tax Commission. If due on a weekend or holiday, the return is due on the next business day.

### **Measurements**

Utah filers must report fuel amounts and miles traveled in U.S. measurements. Use the conversion table below. Round your totals to the nearest gallon or mile.

One Liter	=	0.2642	Gallons
One Gallon	=	3.785	Liters
One Mile	=	1.6093	Kilometers
One Kilometer	=	0.62134	Miles

### **Tax Exempt Mileage**

IFTA exempts miles from fuel tax when your vehicles operate:

- ◆ Under a fuel trip permit,
- ◆ Off-highway

(In Utah, off-highway refers to areas not generally open to the public for motor vehicle travel. Each jurisdiction's definition of off-highway travel varies.)

Nontaxable miles must be documented in order to be claimed. For example, off-highway miles need to be indicated separately from on-highway miles on your detailed Individual Vehicle Mileage Records (IVMRs). See record keeping requirements for further information.

Exempt miles are included in your total miles for computing miles per gallon (MPG), included in each jurisdiction's total miles and are excluded from taxable miles.



## **Tax Exempt Fuel**

Dyed fuel is not subject to fuel tax, but is subject to state sales tax.

Fuel delivered into the service tanks of your motor vehicles which is used in the operation of a power take-off unit (PTO) is also exempt from fuel tax, but is subject to sales tax. PTO usage is defined as operation of a unit that is driven by the main engine of the vehicle and used to operate auxiliary equipment. PTO operations may include concrete mixer trucks; garbage and trash compactors; or vehicles with powered pumps, conveyors or other loading or unloading devices.

The amount of the exemption varies among IFTA jurisdictions. In Utah, the amount of the exemption and the documentation required for the exemption are governed by Tax Commission Rule R865-4D-2.D.

Provisions of the International Fuel Tax Agreement require that all fuel placed into the fuel supply tank of vehicles be included in the fleet Miles Per Gallon (MPG) calculation. Therefore, PTO fuel must be included in total gallons consumed for purposes of computing the MPG. Tax is paid on this fuel on the IFTA report, then a refund is requested separately from each jurisdiction where the use occurred. Utah based carriers request a refund by filing a Schedule B with their IFTA report. Non-Utah based carriers must file a Form TC-922C, Refund of Tax Reported, to receive a refund.

Refunds (or credits) for fuel tax paid on Utah exempt fuel used can be claimed on form TC-922B, Credit For Tax Reported On Exempt Fuel. Utah based motor carriers include this form with their Utah IFTA/Special User tax return (Form TC-922) to claim the refundable credit. A Schedule A, Sales Tax Due on Undyed Diesel, is required whenever a Schedule B is filed, off-road travel is claimed or a bulk fuel tank is present. Non-Utah based motor carriers mail form TC-922C directly to the Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134 to claim the refund.

Usage of fuel in Power-Take-Off (PTO) units within Utah is eligible for a refund. Further details on claiming the refund are included in the instructions of Forms TC-922A, TC-922B, and TC-922C. Questions regarding this should be directed to the Utah State Tax Commission's **Taxpayer Services Division** at (801) 297-7790, or (801) 297-2200, or visit the Tax Commission web site at [www.tax.ex.state.ut.us](http://www.tax.ex.state.ut.us). Suggestions about the content of this manual are also welcomed.

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## **Failure to File/Revocations/Cancellations**

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### **Failure to File/Revocation**

If you do not pay on time, do not pay your taxes in full, do not file a tax return, or do not comply with IFTA record keeping requirements, your fuel license or user permit may be revoked. You will be given notification by mail if revocation is about to occur. You cannot operate vehicles in your fleet while your license or user permit is revoked. Utah law enforcement agencies and other IFTA jurisdictions will be notified of your license or user permit revocation.

### **Reinstatement**

To reinstate your revoked fuel license you must satisfy the requirements leading to its revocation, such as filing all missing returns and paying all amounts due, including interest and penalties. In addition, you may be required to file a new application form, listing current information about the operation of your business, and pay a reinstatement fee of \$100.

### **Cancellation**

You may cancel your IFTA account if you no longer operate qualified motor vehicles in or through two or more IFTA jurisdictions. To request the cancellation of your IFTA license, complete the tax return for the last quarter. On the report, mark the cancellation request in the space provided and return your original IFTA fuel license and unused decals. (See example of Form TC-922, later in this manual.) Utah auditors may conduct an exit audit of your records before you close your account.

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## **Record Keeping Requirements**

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### **Record Retention**

You must retain records to support the information reported on quarterly tax returns for four years, from the due date of the return or filing date, whichever is later. Records may be kept on microfilm or microfiche.

### **Individual Vehicle Mileage Records and Summaries**

Acceptable records must contain mileage data on individual vehicles for each trip. Mileage recaps must also be maintained, stating miles for each vehicle for each jurisdiction in which the vehicle operated. Records must also show the taxable and nontaxable usage of fuel as well as miles traveled for taxable and nontaxable use. Individual Vehicle Mileage Records (IVMR) must include the following:

- |   |                                    |
|---|------------------------------------|
| ◆ Date of trip (starting and ending)                  | ◆ Total trip miles                 |
| ◆ Trip origin and destination                         | ◆ Mileage by jurisdiction          |
| ◆ Routes of travel                                    | ◆ Unit number or vehicle ID number |
| ◆ Beginning and ending odometer or hubometer readings | ◆ Vehicle fleet number             |
|   | ◆ Registrant's name                |

### **Fuel Records**

You must maintain complete records of all fuel purchased, received, and used. Taxable fuel reported as part of IFTA consists of gasoline, diesel, propane, blended fuels (gasohol and ethanol), compressed natural gas, liquid petroleum, and kerosene. Separate totals must be compiled for each fuel type. Records for bulk purchases are to be maintained separately. Fuel records must contain the following:

- ◆ The date of each receipt of fuel
- ◆ The name and address of the person from whom purchased or received
- ◆ The number of gallons received
- ◆ The type of fuel
- ◆ The plate or ID number of the vehicle or equipment into which the fuel was placed

### **Bulk Storage Fuel**

Bulk fuel is normally delivered into your storage facilities. The term "bulk fuel" can also describe mobile storage facilities such as mobile tanks used for fueling other pieces of equipment. Fuel tax may or may not be paid at the time of delivery, depending on whether dyed or undyed fuel was purchased.

Records must distinguish fuel placed into qualified vehicles from other uses. Special fuel that is exempt from fuel tax (non-highway, PTO, etc.) in Utah becomes subject to Utah sales/use tax.

In Utah, fuel tax should be charged at the time of purchase of clear diesel fuel. Sales tax will be charged on dyed diesel fuel, unless you qualify for and have completed a sales tax exemption and given it to your supplier (See the example sales tax exemption certificate, Form TC-721, later in this manual.) Copies of all delivery tickets and receipts must be maintained, including details on all disbursements.

### **Over The Road (OTR) Purchases**

OTR purchases must be supported by receipt or invoice, a credit card receipt or automated vendor generated invoice or transaction listing, and must be retained by the licensee showing evidence of such purchases and tax having been paid. These records may be kept on microfilm, microfiche or other computerized or condensed record storage system that meets the legal requirements of Utah.

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## **Tax-Paid Purchases**

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### **Receipt Documentation**

In order for you to receive credit for tax-paid purchases, you must retain receipt or invoice; credit card receipt; or microfilm/microfiche of the receipt or invoice.

### **Receipt Content**

1. An acceptable receipt or invoice for tax-paid purchases taken as a credit must include, but is not limited to, the following:

- ◆ Date of purchase
- ◆ Seller's name and address
- ◆ Number of gallons purchased
- ◆ Fuel type
- ◆ Price per gallon or total amount of sale
- ◆ Unit numbers
- ◆ Purchaser's name

Be sure your vendor issues you a correct invoice with the above information. Utah vendors are required to do so. The invoices must show that the fuel tax was paid in order to support the credit taken on your return for "tax-paid gallons". (Refer to box 8 of the tax return, column f, on Form TC-922, later in this manual.)

2. For withdrawals from customer-owned, tax paid storage, credit may be obtained if the following detailed records are kept:

- ◆ Date of withdrawal
- ◆ Number of gallons
- ◆ Fuel type
- ◆ Equipment Unit number
- ◆ Purchases and inventory records to show that tax was paid on all bulk purchases

3. The requirement of unit numbers for fuel taken from your own bulk storage and placed in your qualified motor vehicles may be waived upon request. (See the introduction of this manual for a definition of IFTA qualified vehicles). You must show that adequate records are kept to distinguish qualified from non-qualified vehicles for all IFTA jurisdictions.

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## **Audits**

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Every IFTA license holder is subject to audit. If you are selected for an audit, you will be contacted by the Tax Commission prior to the audit. In most cases you will be contacted by telephone before a notification letter is sent. Any questions pertaining to an audit should be directed to the Auditing Division, Utah State Tax Commission at (801) 297-2200.

If you fail to provide records for an audit, the statute of limitations is extended until the records are provided.

If you do not make records available 30 days after written notification or do not maintain records from which the true liability may be determined, the Tax Commission may estimate your liability. The estimate may be based on filing history, records received from third parties, industry data, or flat standard amounts (such as MPG of 4.0). The estimate is a final determination unless, in an appeal, you can show that the estimate is wrong in light of the information available.

After completion of the audit, the findings will be reported to you in writing. A copy of the findings will also be sent to any member jurisdiction affected by the audit. Utah will collect any tax, penalty, and interest owed to all member jurisdictions.

If your records are not kept in Utah, you may be required to pay for all travel expenses incurred by auditors in retrieving your records.

### **Hints to Taxpayers**

Because of the rules associated with being a member of IFTA, the State of Utah is required to audit three percent of its IFTA accounts per year. This means that the chances of being audited are higher than what one might expect. You need to keep accurate records in order to avoid tax assessments and should have original documents supporting miles traveled in each jurisdiction, as well as original fuel receipts. These records are required to be maintained for a minimum of four years.

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## **Appeal Procedures**

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You may appeal any action or audit issued by the Tax Commission for any member jurisdiction. You must file your appeal in writing within 30 days after a statutory notice of the original findings have been sent to you, or when payment is made. If the appeal is not made within 30 days, or at the time of payment, the findings will be considered final.

If you appeal the assessment for more than one IFTA member jurisdiction, Utah will participate in the appeal process on behalf of the other member jurisdictions.

Hearings will be held expeditiously, but may be continued for reasonable cause shown by either party. The Tax Commission will provide written notification of the time and place of the hearing.

We will notify you of the findings of fact and ruling on the appeal. In the case of an audit, if you still disagree with the findings, you may request any or all member jurisdictions to audit your records. Each jurisdiction then may elect to accept or deny the request.

Jurisdictions auditing your records will audit only their portion of your operation. You must make records available at a place designated by the requesting member jurisdiction.

You may appear in person or be represented by counsel at a hearing. You may produce witnesses, documents, or other pertinent information to substantiate the appeal.

Further appeal of any jurisdiction member findings will proceed in accordance with the state laws.

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## IFTA Member Jurisdiction Addresses

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### **Alabama**

Alabama Department of Revenue  
Motor Vehicle IFTA Section  
P.O. Box 327570  
Montgomery, AL 36132-7640  
(334) 353-7839

### **Alberta**

Alberta Treasury  
Tax and Revenue Admin. (TRA)  
9811 - 109 Street  
Sir Frederick W. Haultain Bldg.  
Edmonton, Alberta T5K 2L5  
(403) 427-9421

### **Arizona**

Arizona Dept of Transportation  
1801 West Jefferson, MD 527M  
Phoenix, AZ 85007-3204  
(602) 255-7272

### **Arkansas**

Motor Fuel Tax Division  
P.O. Box 1752  
Little Rock, AR 72203  
(501) 682-4811

### **British Columbia**

Consumer Taxation Branch  
P.O. Box 9442 Stn  
Provincial Government  
Victoria, BC Canada V8W 9V4  
(250) 387-0635

### **California**

State Board of Equalization  
P.O. Box 942879 MIC:65  
Sacramento, CA 94279-0065  
(916) 324-2163

### **Colorado**

Department of Revenue  
Motor Carrier Services Division  
Denver, CO 80261-0016  
(303) 205-5654

### **Connecticut**

State of Connecticut  
Dept. of Revenue Services  
25 Sigourney St  
Hartford, CT 06106  
(860) 541-3222

### **Delaware**

Motor Fuel Tax Administration  
Motor Carrier Services Section  
P.O. Drawer E  
Dover, DE 19903-1565  
(302) 739-4538

### **Florida**

Department of Highway Safety  
and Motor Vehicles  
2900 Apalachee Pkwy. Rm A-110  
Tallahassee, FL 32399  
(850) 921-0931

### **Georgia**

Georgia Department of Revenue  
Motor Fuel  
419 Trinity - Washington Bldg.  
Atlanta, GA 30334  
(404) 657-4053

### **Idaho**

Tax Commission  
Special Fuel Section  
P.O. Box 36  
Boise, ID 83722-0410  
(208) 334-7834

### **Illinois**

Department of Revenue  
Motor Fuel Tax Division  
P.O. Box 19477, 2-265  
Springfield, IL 62794-9477  
(217) 785-6493

### **Indiana**

Indiana Department of Revenue  
Special Tax Division  
P.O. Box 6081  
Indianapolis, IN 46206-6081  
(317) 615-7274

### **Iowa**

Department of Transportation  
Motor Carrier Services  
P.O. Box 10382  
Des Moines, IA 50306-0382  
(515) 237-3270

### **Kansas**

Kansas Dept of Revenue  
Special Tax Division  
P.O. Box 12001  
Topeka, KS 66612-2001  
(913) 291-3898

### **Kentucky**

Motor Fuel Tax Section  
P.O. Box 2007  
Frankfort, KY 40602  
(502) 564-4540 ext 3115

### **Louisiana**

Department of Revenue and Tax  
Excise Tax Division  
P.O. Box 3863  
Baton Rouge, LA 70821  
(224) 925-7656

### **Maine**

Motor Vehicle Division  
Commercial Vehicle Center  
29 State House Sta  
Augusta, ME 04333  
(207) 287-8618

### **Manitoba**

Finance-Taxation Division  
415-401 York Ave.  
Winnipeg, Manitoba, Canada  
R3C 0P8  
(204) 945-0738

### **Maryland**

Comptroller of the Treasury  
Motor Fuel Tax Unit  
P.O. Box 1751  
Annapolis, MD 21404  
(410) 260-7138

### **Massachusetts**

Massachusetts Dept of Revenue  
P.O. Box 7027  
Boston, MA 02204  
(617) 887-5080

### **Michigan**

Michigan Dept of Treasury  
Treasury Building  
425 West Allegan  
Lansing, MI 48922  
(517) 373-3180

### **Minnesota**

Dept of Public Safety  
Driver & Vehicle Services  
Prorate & IFTA  
1110 Highway 110, Suite 425  
Mendota Heights, MN 55118  
(612) 405-6170

**Mississippi**

Mississippi State Tax Commission  
P.O. Box 1033  
Jackson, MS 39215  
(601) 923-7152

**Missouri**

Department of Revenue  
Highway Reciprocity Commission  
P.O. Box 893  
Jefferson City, MO 65105-0893  
(573) 751-3671

**Montana**

Motor Carrier Services Division  
Department of Transportation  
P.O. Box 4639  
Helena, MT 59604-4639  
(406) 444-7275

**Nebraska**

Motor Fuel Tax Division  
P.O. Box 98935  
Lincoln, NE 68509-8935  
(888) 622-1222

**Nevada**

Motor Carrier Bureau  
555 Wright Way  
Carson City, NV 89711-0625  
(702) 684-4711

**New Brunswick**

Revenue Division  
Department of Finance  
P.O. Box 3000  
Fredericton, NB Canada E3B5G5  
(506) 453-8562

**Newfoundland**

Tax Admin – Dept of Finance  
Confederation Building  
Prince Philip Parkway  
P.O. Box 8720  
St. John's, NF A1B 4K1  
(709) 729-2935

**New Hampshire**

Bureau of Road Toll  
Department of Safety  
10 Hazen Drive  
Concord, NH 03305  
(603) 271-2311

**New Jersey**

Motor Carriers Unit  
Division of Motor Vehicles  
225 East State Street, CN 113  
Trenton, NJ 08666-0113  
(609) 633-9408

**New Mexico**

Taxation and Revenue Dept  
P.O. Box 1028  
Sante Fe, NM 87504-1028  
(505) 827-0991

**New York**

Dept of Taxation and Finance  
Registration Section  
W.A. Harriman Campus - 855  
Albany, NY 12227  
(800) 972-1233

**North Carolina**

Motor Fuel Tax Division  
P.O. Box 25000  
Raleigh, NC 27640  
(919) 733-3409

**North Dakota**

Dept of Transportation  
Motor Vehicle Division  
Motor Carrier Services  
608 E Boulevard Ave  
Bismark, ND 58505-0780  
(701) 328-2725

**Nova Scotia**

Provincial Tax Commission  
Department of Finance  
P.O. Box 755  
Halifax, NS Canada B3J 2V4  
(902) 424-6410

**Ohio**

Ohio Department of Taxation  
P.O. Box 530  
Columbus, OH 43266-0030  
(614) 466-3744

**Oklahoma**

Motor Vehicle Division  
2501 N. Lincoln Blvd.  
Oklahoma, OK 73194-0013  
(405) 521-3246

**Ontario**

Motor Fuels & Tobacco Tax  
Ministry of Finance  
33 King Street West  
Oshawa, ON L1H 8H9  
(905) 433-6412

**Oregon**

Department of Transportation  
550 Captial St. NE  
Salem, OR 97310-1380  
(503) 373-1987

**Pennsylvania**

Pennsylvania Dept of Revenue  
Bureau of Motor Fuel Taxes  
Department 280646  
Harrisburg, PA 17218-0646  
(800) 482-IFTA

**Prince Edward Island**

Taxation and Property Records  
Shaw Bldg, Rochford St  
P.O. Box 1330  
Charlottetown, PE C1A 7N1  
(902) 368-4161

**Quebec**

Ministere du Revenu du Quebec  
3800 Rue De Secteur 3-21  
Sainte-Foy, PQ G1X 4A5  
(418) 652-4382

**Rhode Island**

Dept of Administration  
Div of Taxation – Excise Tax Sect.  
One Capitol Hill  
Providence, RI 02908  
(401) 222-2950

**Saskatchewan**

Government of Saskatchewan  
Finance Revenue Division  
2350 Albert St.  
Regina, SK S4P 4A6  
(306) 787-6636

**South Carolina**

South Carolina Dept of Revenue  
P.O. Box 1498  
Columbia, SC 29216-0027  
(803) 737-6309

**South Dakota**

Department of Revenue  
Division of Motor Vehicles  
445 E Capitol Ave.  
Pierre, SD 57501-2080  
(605) 773-5335

**Tennessee**

Department of Revenue  
Andrew Jackson Building  
500 Deaderick Street, 5th Flr  
Nashville, TN 37242  
(615) 741-3394

**Texas**

Comptroller of Public Accounting  
LBJ State Office Building  
111 East 17th Street  
Austin, TX 78774  
(512) 463-3849

**Utah**

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134-8040  
(801) 297-6710

**Vermont**

Department of Motor Vehicle  
120 State Street  
Montpelier, VT 05603  
(802) 828-2071

**Virginia**

Motor Carrier Services  
P.O. Box 27412  
Richmond, VA 23269  
(804) 367-1070

**Washington**

Fuel Tax Services  
P.O. Box 9228  
Olympia, WA 98507-9228  
(360) 586-6597

**West Virginia**

Dept of Motor Vehicles  
Commercial Vehicle Section  
Fuel Tax Unit  
1606 Washington Street, E  
Charleston, WV 25311  
(304) 558-3629

**Wisconsin**

Department of Transportation  
4802 Sheboygan Ave, Room 151  
P.O. Box 7979  
Madison, WI 53707-7979  
(608) 267-4382

**Wyoming**

Fuel Tax Administration  
P.O. Box 1708  
Cheyenne, WY 82003  
(307) 777-4842

**International Fuel Tax  
Agreement, Inc.**

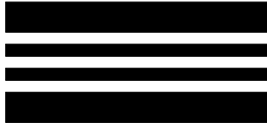
136 W Orion Dr., D-9  
Tempe, AZ 85283  
(602) 839-4382  
[www.iftach.org](http://www.iftach.org)



# Samples of Forms, Decals and Licenses

## IFTA License – Form TC-920

	Utah State Tax Commission 210 North 1950 West, Salt Lake City, Utah 84134 <b>IFTA License and Special Fuel User (SFU) Permit Application</b>	<b>IFTA</b> TC-920 Rev. 10/99	
<i><b>SPECIAL FUEL USER</b> application is on the reverse side of this form.</i>			
<b>Requirements to determine if you need to apply for an IFTA License</b> 1. Do you have Utah registered gas, propane, natural gas, or diesel powered vehicles that operate outside of Utah (Interstate)? 2. Do these Utah registered gas, propane, natural gas, or diesel powered vehicles have a gross vehicle weight or registered gross vehicle weight over 26,000 pounds or do they have three axles?  If you answered "Yes" to both questions 1 and 2 question above, then you are required to apply for a IFTA License. Complete Sections 1 & 2.			
You may not apply for an IFTA license if you answered "No" on either question 1 or 2.  <b>ADDITIONALLY:</b> If you have bulk storage of diesel in Utah and have two axle diesel vehicles registered under 26,001 pounds, you are required to apply for a Special Fuel User Permit. Complete the SFU form on the reverse side.			
<b>Section 1 - General Information</b>			
1. Business Name and Address (P.O. Box not acceptable/Only Utah addresses are acceptable):   3. Mailing Address if Different Than Business Address:	2. Type of Ownership: <input type="checkbox"/> Individual SSN: _____ - _____ - _____ <input type="checkbox"/> Partnership Fed ID: _____ - _____ <input type="checkbox"/> Corporation Fed ID: _____ - _____  IRP #: _____ <i>Application will not be accepted without the Utah IRP number. Normally, all IFTA license holders will have an IRP account. If not, please attach an explanation.</i>  U.S. DOT #: _____  4. Telephone Number _____ Fax telephone number _____		
5. Identify Owner, Partners or Corporate Officers:			
Social Security Number	Name, Address, City, State, ZIP Code	Telephone	
<b>Section 2 - IFTA Section</b> <b>OP = Operations</b> <b>BF = Bulk Fuel</b>			
<b>OP BF</b> <input type="checkbox"/> AB - Alberta <input type="checkbox"/> AK - Alaska <input type="checkbox"/> AL - Alabama <input type="checkbox"/> AR - Arkansas <input type="checkbox"/> AZ - Arizona <input type="checkbox"/> BC - British Columbia <input type="checkbox"/> CA - California <input type="checkbox"/> CO - Colorado <input type="checkbox"/> CT - Connecticut <input type="checkbox"/> DC - Dist. of Col. <input type="checkbox"/> DE - Delaware <input type="checkbox"/> FL - Florida <input type="checkbox"/> GA - Georgia <input type="checkbox"/> IA - Iowa <input type="checkbox"/> ID - Idaho <input type="checkbox"/> IL - Illinois	<b>OP BF</b> <input type="checkbox"/> IN - Indiana <input type="checkbox"/> KS - Kansas <input type="checkbox"/> KY - Kentucky <input type="checkbox"/> LA - Louisiana <input type="checkbox"/> MA - Massachusetts <input type="checkbox"/> MB - Manitoba <input type="checkbox"/> MD - Maryland <input type="checkbox"/> ME - Maine <input type="checkbox"/> MI - Michigan <input type="checkbox"/> MN - Minnesota <input type="checkbox"/> MO - Missouri <input type="checkbox"/> MS - Mississippi <input type="checkbox"/> MT - Montana <input type="checkbox"/> MX - Mexico <input type="checkbox"/> NB - New Brunswick <input type="checkbox"/> NC - North Carolina	<b>OP BF</b> <input type="checkbox"/> ND - North Dakota <input type="checkbox"/> NE - Nebraska <input type="checkbox"/> NF - New Foundland <input type="checkbox"/> NH - New Hampshire <input type="checkbox"/> NJ - New Jersey <input type="checkbox"/> NM - New Mexico <input type="checkbox"/> NS - Nova Scotia <input type="checkbox"/> NT - NW Territories <input type="checkbox"/> NV - Nevada <input type="checkbox"/> NY - New York <input type="checkbox"/> OH - Ohio <input type="checkbox"/> OK - Oklahoma <input type="checkbox"/> ON - Ontario <input type="checkbox"/> OR - Oregon <input type="checkbox"/> PA - Pennsylvania <input type="checkbox"/> PE - Prince Edwards Is.	<b>OP BF</b> <input type="checkbox"/> PQ - Quebec <input type="checkbox"/> RI - Rhode Island <input type="checkbox"/> SC - South Carolina <input type="checkbox"/> SD - South Dakota <input type="checkbox"/> SK - Saskatchewan <input type="checkbox"/> TN - Tennessee <input type="checkbox"/> TX - Texas <input type="checkbox"/> UT - Utah <input type="checkbox"/> VA - Virginia <input type="checkbox"/> VT - Vermont <input type="checkbox"/> WA - Washington <input type="checkbox"/> WI - Wisconsin <input type="checkbox"/> WV - West Virginia <input type="checkbox"/> WY - Wyoming <input type="checkbox"/> YT - Yukon Territory
Applicant agrees to comply with reporting, payment, record keeping, and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that the base jurisdiction may withhold refunds due if applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these requirements shall be grounds for revocation of license in all member jurisdictions.			
Applicant certifies that to the best of his or her knowledge, the information is true, accurate, and complete and any falsification subjects him or her to appropriate civil and/or criminal sanction of the base jurisdiction.			
Signature X	Title	1. Number of decals needed 2. Decal cost Amount due (multiply line 1 by 2) \$	\$4.00 \$
		Date signed	

**Special Fuel User (SFU) Permit Application – Form TC-920**

Utah State Tax Commission  
210 North 1950 West, Salt Lake City, Utah 84134  
**IFTA License and Special Fuel  
User (SFU) Permit Application**

**SFU**  
TC-920  
Rev. 9/99

*IFTA License Application is on the reverse side of this form.*

**Requirements to determine if you need to apply for a Special Fuel User Permit**

1. Do you have Utah registered diesel powered vehicles that operate only in Utah which is over 26,000 pounds or which have three axles?
2. Do you have bulk storage of diesel fuel in Utah and two axle diesel vehicles registered under 26,001 pounds?

If you answered "Yes" to either question 1 or 2, then you are required to apply for a Special Fuel User Permit. Complete Sections 1 and 2.

**Section 1 - General Information**

1. Business Name and Address (P.O. Box not acceptable/Only Utah addresses are acceptable):	2. Type of Ownership: <input type="checkbox"/> Individual SSN: _____ - _____ - _____ <input type="checkbox"/> Partnership Fed ID: _____ - _____ <input type="checkbox"/> Corporation Fed ID: _____ - _____ U.S. DOT #: _____
3. Mailing Address if Different Than Business Address:	4. Telephone Number _____ Fax telephone number _____

**5. Identify Owner, Partners or Corporate Officers:**

Social Security Number	Name, Address, City, State, ZIP Code	Telephone

**Section 2 - Special Fuel User (SFU) Section**

My signature below acknowledges that I understand and will comply with the SFU requirements for maintaining records.		Number of decals needed <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
Signature X	Title	Date signed

# IFTA Renewal Application – Form TC-937

## Instructions for Utah IFTA Renewal Application and Decal Request

**NOTE:** You may want to order enough decal sets to replace lost or damaged decals. If there are no changes to the account information or the decal quantity, sign below and return the coupon with your payment.

### Renewal Application

Complete, detach, and return the renewal application below to renew your IFTA license and decals. Return within 10 days. If information is not correct, please check the change box below and make corrections on the reverse side of this form.

### Changes - Incorrect Information or Business Name or Ownership Changes

If there is a business name change, a change in ownership, or if the information is incorrect, check the change box on the application below and explain the changes on the back side of the application.

### Changes - Address and Telephone

If there is an address or telephone number change, check the change box on the application below and make all the corrections on the back side of the application.

### IFTA License

When you receive your new IFTA license it will show the mailing address and business address listed on our IFTA account file. A copy of the license must be kept in the cab of each IFTA-qualified vehicle.

### IFTA Decals Display

Each IFTA-qualified vehicle is required to display two decals, one on each side of the vehicle.

### IFTA Fee Requirement

A fee of \$4 per set of decals (2 decals) is required. Please enclose a check for the total amount due. Make your check payable to the Utah State Tax Commission.

### Bulk Fuel

If you change from not having bulk fuel to having bulk fuel for diesel powered vehicles, check the bulk fuel box on the reverse side of the application. If you discontinued using bulk fuel, check the change box below and explain the change on reverse side of application.

**NOTE:** If you have any questions about your IFTA renewal, contact the Tax Commission by calling (801) 297-2200 or toll-free 1-800-662-4335.

### Record Statement

\* My signature below acknowledges that I understand and will comply with reporting, payment, record keeping, and license display requirements as specified in the International Fuel Tax Agreement. I further agree that Utah may withhold any refunds due if I become delinquent on payment of fuel taxes due any member jurisdiction. I understand that failure to comply with the provisions, shall be grounds for revocation of my IFTA license in all member jurisdictions. Under penalty of law, that the information contained herein is true, correct, and complete.

TM

Detach the lower portion and return with your payment to the Utah State Tax Commission

TM

FORM 937-FRM

## Utah IFTA Renewal Application and Decal Request

TC-937 Rev. 12/97

☐ **Make corrections on reverse side and check this box**

Utah State Tax Commission  
IFTA Renewal  
210 N 1950 W  
SLC UT 84134-8150  
\*84134815010\*

1. Enter the number of decal sets needed		
2. Price per decal set		<b>\$4.00</b>
3. Total amount due (multiply line 1 by line 2)		\$
IFTA account no., federal ID, or SSN		
IRP number	U.S. DOT number	
Telephone number		
*Applicant's signature (see Record Statement above)		Date signed
X		

## Special Fuel User Application – Form TC-938

### Instructions for Utah Special Fuel User (SFU) Renewal Application and Decal Request

**NOTE:** You may want to order enough decal sets to replace lost or damaged decals. If there are no changes to the account information or the decal quantity, sign below and return the coupon.

#### Renewal Application

Complete, detach, and return the renewal application below to renew your SFU license and decals. Return within 10 days. If information is not correct, please check the change box on the application below and make corrections on the reverse side of this form.

#### Changes - Incorrect Information or Business Name or Ownership Changes

If there is a business name change, a change in ownership, or if the information is incorrect, check the change box on the application below and explain the changes on the back side of the application.

#### Changes - Address and Telephone

If there is an address or telephone number change, check the change box on the application below and make correction on the back side of the application.

#### SFU Decals Display

One set of Special Fuel User decals should be ordered for each reportable Special Fuel powered vehicle. Each set of decals contains two decals. One decal should be placed on each side of the vehicle.

#### SFU Permit

A copy of the Special Fuel User Permit must be kept in the cab of each reportable vehicle.

#### Bulk Fuel

If you change from not having bulk fuel to having bulk fuel for diesel powered vehicles, check the bulk fuel box on the reverse side of the application. If you have discontinued using bulk fuel, check the change box below and explain the change on reverse side of application.

**NOTE:** If you are unsure about recordkeeping requirements, contact the Tax Commission by calling (801) 297-2200 or toll-free at 1-800-662-4335.

#### Record Statement

\* My signature below acknowledges that I understand and will comply with the SFU requirements for maintaining records.

TM

Detach the lower portion and return with your payment to the Utah State Tax Commission

TM

FORM 938.FRM

### Utah Special Fuel User (SFU) Renewal Application and Decal Request

TC-938 Rev. 12/97

☐

Make corrections on reverse side and check this box

Enter the number of SFU decal sets needed

SFU account no., federal ID, or SSN U. S. DOT #

Telephone number

\*Applicant's signature (see Record Statement above)

Date signed

X

Utah State Tax Commission  
SFU Renewal  
210 N 1950 W  
SLC UT 84134-8140  
\*84134814010\*




**IFTA Decals**

	<p><b>INSTRUCTIONS FOR APPLYING DECAL TO CAB.</b></p> <ol style="list-style-type: none"><li>1. Place one decal on the lower rear exterior portion of each side of the cab.</li><li>2. Before applying decal, clean the cab surface area and dry thoroughly.</li><li>3. Do not moisten the sticker.</li><li>4. To <b>REMOVE PAPER BACKING FROM DECAL:</b> Bend and peel at cut lines on front of decal.</li><li>5. Apply decal to cab surface and rub with thumb until all air bubbles and wrinkles are removed.</li></ol>	
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**Special Fuel User Decals**

	<p><b>INSTRUCTIONS FOR APPLYING DECAL TO CAB.</b></p> <ol style="list-style-type: none"><li>1. Place one decal on the lower rear exterior portion of each side of the cab.</li><li>2. Before applying decal, clean the cab surface area and dry thoroughly.</li><li>3. Do not moisten the sticker.</li><li>4. To <b>REMOVE PAPER BACKING FROM DECAL:</b> Bend and peel at cut lines on front of decal.</li><li>5. Apply decal to cab surface and rub with thumb until all air bubbles and wrinkles are removed.</li></ol>	
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**IFTA License – Form TC-921**

<b>INTERNATIONAL FUEL TAX AGREEMENT LICENSE</b>  UTAH STATE TAX COMMISSION 210 North 1950 West Salt Lake City, Utah 84134		2000
LICENSE NO.: UT	EXPIRES:	A copy of this license must be carried in each motor vehicle.   <p style="text-align: center;"><b>NONTRANSFERRABLE</b></p> <div style="text-align: center;">  </div> <p style="text-align: right; font-size: small;">TC-921 Rev. 11/94</p>

**Special Fuel User Permit – Form TC-652**

<b>UTAH STATE TAX COMMISSION</b> 210 North 1950 West Salt Lake City, Ut 84134		FORM TC-652 REV. 8/94
<b>THIS PERMIT IS NOT TRANSFERABLE</b> COPIES MUST BE CLEAR AND LEGIBLE		
<div style="border: 1px solid black; padding: 2px; text-align: center; margin-bottom: 5px;">ACCOUNT NUMBER</div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<div style="border: 1px solid black; padding: 2px; text-align: center; margin-bottom: 5px;">EXPIRES</div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
<div style="border: 1px solid black; padding: 2px; display: inline-block;">SPECIAL FUEL PERMIT</div>		
<div style="border: 1px solid black; padding: 2px; text-align: center; margin-bottom: 5px;">NAME AND ADDRESS</div> <div style="border: 1px solid black; height: 60px; width: 100%;"></div>	<p style="text-align: center; font-weight: bold;">INSTRUCTIONS</p> <p>A PHOTOCOPY OF THIS PERMIT MUST BE CARRIED IN THE CAB OF ALL VEHICLES WHILE OPERATING IN THE STATE OF UTAH AND MUST BE AVAILABLE FOR INSPECTION AT THE PORT OF ENTRY OR BY ANY LAW ENFORCEMENT OFFICER</p> <p><b>Issued:</b></p> <p style="text-align: right; font-size: x-small;">(FORM TXM(VII))</p>	

Temporary Permit – Form TC-921


<b>INTERNATIONAL FUEL TAX AGREEMENT LICENSE</b>		<b>2000</b>
UTAH STATE TAX COMMISSION 210 North 1950 West Salt Lake City, Utah 84134		
<b>TEMPORARY DECAL</b>		
LICENSE NO.: UT	EXPIRES:	A copy of this license must be carried in each motor vehicle.
		<b>NONTRANSFERRABLE</b>
		
		TC-921 Rev. 11/94

Request for Additional IFTA Decals – Form TC-934

<b>Request For Additional IFTA Decals</b>		TC-934 Rev. 11/97
Utah State Tax Commission IFTA - Data Processing Salt Lake City, Utah 84134-8150	1. Enter the total number of decal sets needed	
	2. Price per set	x <b>\$4.00</b>
	3. Total amount due (line 1 times line 2)	\$ <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; vertical-align: middle;"></span>
	IFTA account, Federal ID, or Social Security no.	
	Applicant's signature <span style="float: right;">Date signed</span>	
<div style="border: 1px solid black; padding: 5px; min-height: 100px;">Your name and address</div>	X	
	Telephone number	



# Exemption Certificate – Form TC-721

		Utah State Tax Commission <b>Exemption Certificate</b> (Sales, Use, Tourism and Motor Vehicle Rental Tax)		<b>TC-721</b> Rev. 6/99
Name of business or institution claiming exemption (purchaser)			Telephone number	
Street address		City	State	ZIP
Authorized signature		Name (please print)	Title	
Name of Vendor or Supplier:			Date	

The person signing this certificate MUST check the applicable box showing the basis for which the exemption is being claimed. Questions should be directed (preferably in writing) to Taxpayer Services, Utah State Tax Commission, 210 N 1950 W, SLC Utah 84134, Telephone (801) 297-2200, or toll free 1-800-662-4335.

**Sales tax account numbers with an "H" prefix are not to be used for tax-free purchases for resale.**

- ☐ **RESALE OR RE-LEASE** Sales Tax License No. \_\_\_\_\_  
 I certify that I am a dealer in tangible personal property or services and that the tangible personal property or services purchased are for resale or re-lease. If I use or consume any tangible personal property or services that I purchase tax free for resale, or if my sales are of food, beverages, dairy products and similar confections dispensed from vending machines (see Rule R865-19S-74), I will report and pay sales tax on the proper cost thereof directly to the Tax Commission on my next regular sales and use tax return.
- ☐ **AGRICULTURAL PRODUCER**  
 I certify that the items purchased will be used primarily and directly in a commercial farming operation and qualify for the Utah sales and use tax exemption. Failure to report these sales on the informational lines of the vendor's sales and use tax return may subject the seller to a penalty equal to the lesser of \$1000 or 10% of the sales and use tax that would have been imposed if the exemption had not applied.
- ☐ **BUILDING MATERIALS USED OUTSIDE UTAH**  
 I certify that the building materials and equipment purchased will be incorporated into real property outside the State of Utah, and that the state of use will not allow credit for sales or use tax paid to Utah.  
 Vendor invoice number: \_\_\_\_\_ Date: \_\_\_\_\_  
 Location of job outside Utah: \_\_\_\_\_
- ☐ **COMMERCIAL AIRLINES**  
 I certify that the food and beverages purchased are by a commercial airline for in-flight consumption; or, any parts or equipment purchased are for use in aircraft operated by common carriers in interstate or foreign commerce.
- ☐ **COMMERCIALS, FILMS, AUDIO AND VIDEO TAPES**  
 I certify that purchases of commercials, films, prerecorded video tapes, prerecorded audio program tapes or records are for sale or distribution to motion picture exhibitors, or commercial television or radio broadcasters. If I subsequently resell items to any other customer, or use or consume any of these items, I will report any tax liability directly to the Tax Commission.
- ☐ **CONSTRUCTION MATERIALS PURCHASED FOR SCHOOLS OR RELIGIOUS AND CHARITABLE ORGANIZATIONS**  
 I certify that the construction materials purchased are purchased on behalf of a public elementary or secondary school or religious or charitable organization. I further certify that the purchased construction materials will be installed or converted into real property owned by the school or religious or charitable organization.  
 Name of school or religious or charitable organization: \_\_\_\_\_  
 Name of project: \_\_\_\_\_
- ☐ **FUELS, GAS, ELECTRICITY** Sales Tax License No. \_\_\_\_\_  
 I certify that all gas, electricity, coal, coke, and other fuel purchased will be used for industrial use only and not for residential or commercial purposes. Include the business Standard Industrial Code, and state the predominant use of the fuel covered by the exemption.  
 Standard Industrial Code: \_\_\_\_\_ Use of the fuel: \_\_\_\_\_
- ☐ **HOME MEDICAL EQUIPMENT**  
 I certify that the medical equipment purchased is eligible for payment under Title 18 or Title 19 of the federal Social Security Act, is prescribed or authorized by a licensed physician for the treatment of a medical illness or injury or as necessary to mitigate an impairment resulting from illness or injury, and will be used exclusively by the person for whom it was prescribed. **SALES OF SPAS OR SAUNAS ARE TAXABLE.**
- ☐ **LEASEBACKS**  
 I certify that the tangible personal property leased satisfies the following conditions: (1) the property is part of a sale-leaseback transaction; (2) sales or use tax was paid on the initial purchase of the property; and, (3) the leased property will be capitalized and the lease payments will be accounted for as payments made under a financing arrangement.

**DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION**

TC-721.P65 Rev. 6/99

**TE TO PURCHASER** – Keep a copy of this certificate for your records. You are responsible to notify the vendor of cancellation, modification, or limitation the exemption you have claimed.

ou need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-3819. Please w three working days for a response.

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**Schedule A - Bulk Fuel Reporting and  
Sales Tax Due on Undyed Diesel Fuel**☐ Check if this is an AMENDED formTC-922A  
Rev. 3/99

Taxpayer name	Account number	Tax period
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**Part A - Total Undyed Diesel Fuel Usage (Utah Only)**

1. Beginning bulk undyed diesel fuel inventory in Utah	1
2. Bulk undyed diesel purchases in Utah (attach schedule showing date, invoice #, and gallons for all purchases)	2
3. Total undyed diesel fuel dispensed into non-IFTA qualified vehicles or sold to others	3
4. Total bulk undyed diesel gallons available (add lines 1 and 2 and subtract line 3)	4
5. Ending bulk undyed diesel fuel inventory in Utah	5
6. Total bulk undyed diesel fuel dispensed in Utah (subtract line 5 from line 4)	6
7. Total undyed diesel fuel purchased at service stations in Utah	7
8. Total undyed diesel fuel dispensed in Utah (add lines 6 and 7)	8

**Part B - Usage of Undyed Diesel Fuel Categorized For Sales Tax Purpose (Utah Only)**

1. a. Undyed diesel dispensed in Utah subject ONLY to fuel tax	a	
b. Undyed diesel dispensed in Utah exempt from fuel tax and sales and use tax	b	
c. Total undyed diesel fuel dispensed into motor vehicles in Utah (add lines a and b)		
		1
2. a. Undyed diesel dispensed in Utah used in PTO's (from TC-922B)	a	
b. Undyed diesel dispensed in Utah used off-highway	b	
c. Total undyed diesel fuel dispensed into motor vehicles - SUBJECT to sales and use tax (add lines a and b)		
		2
3. Total undyed diesel fuel dispensed other than into motor vehicles in Utah - EXEMPT from sales and use tax (Manufacturing, Equipment, etc.)		3
4. Total undyed diesel fuel dispensed other than into motor vehicles in Utah - SUBJECT to sales and use tax (Reefer, Equipment, etc)		4
5. Total undyed diesel fuel dispensed in Utah (add lines 1 through 4) NOTE: This should equal Part A, line 7		5
6. Total undyed diesel fuel subject to sales and use tax (add lines 2 and 4)		6

**Part C - Calculation of Utah Sales Tax Due**

1. Total amount paid for undyed diesel fuel purchases in Utah (bulk and service station) Exclude state/federal excise tax	1	
2. Total gallons of undyed diesel fuel purchased in Utah (bulk and service station)	2	
3. Average price per gallons (divide line 1 by line 2)	3	
4. Amount paid for fuel subject to sales and use tax in Utah (multiply Part B, line 6 by Part C, line 3)	4	
5. Sales tax rate - see instructions	5	
6. To report the sales tax due on the IFTA return, multiply line 4 by line 5. Enter the results here and on line 10 of the IFTA return.	6	
7. If you report the sales tax due on your Sales and Use Tax Return, enter the amount 	Sales tax reported	Tax account number

# Credit for Tax Reported on Exempt Fuel – Form TC-922B

## Schedule B - Credit for Tax-Paid on Exempt Fuel for Utah-Based Carriers

☐ Check if this is  
an AMENDED form
TC-922B  
Rev. 3/99

Taxpayer name	Account number	Tax period
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### Part A - From Utah PTO Gallons Consumed (See instructions)      Number of "Power Take Off" (PTO) unit vehicles in use: \_\_\_\_\_

1. Enter gallons disbursed into cement trucks in Utah .....	1	
2. Cement truck exempt gallons (multiply line 1 by .20) .....		2
3. Enter gallons disbursed into trash compaction vehicles in Utah .....	3	
4. Trash compaction vehicle exempt gallons (multiply line 3 by .20) .....		4
5. Enter the number of pounds of dry product loaded or off loaded in Utah .....	5	
6. Divide line 5 by 6,000 .....	6	
7. Enter PTO gallons consumed per 6,000 pounds loaded/off loaded (see instructions) .....	7	
8. Dry product loaded/off loaded PTO exempt gallons (multiply line 6 by line 7) .....		8
9. Enter the number of gallons of liquid product loaded or off loaded in Utah .....	9	
10. Divide line 9 by 1,000 .....	10	
11. Enter PTO gallons consumed per 1,000 gallons loaded/off loaded (see instructions) .....	11	
12. Enter liquid product loaded/off loaded PTO exempt gallons (multiply 10 by line 11) .....		12
13. Other Utah PTO gallons claimed (attach explanation if claiming an amount other than that allowed above) .....		13
14. Total Utah PTO gallons (add lines 2, 4, 8, 12, and 13) .....		14

If you are operating ONLY IN UTAH and ARE NOT CLAIMING OFF-HIGHWAY TRAVEL on the IFTA return, GO TO Part C.

### Part B - MPG Excluding PTO Activities And Refundable PTO Gallons

1. Enter total miles reported on the IFTA return (section 5, column b) .....	1	
2. Enter total fuel consumed shown on the IFTA return (section 5, column c) .....	2	
3. Utah PTO gallons consumed (from Part A, line 14) .....	3	
4. PTO gallons consumed from operations in <u>other states</u> (see instructions) .....	4	
5. Total PTO gallons consumed (add lines 3 and 4) .....	5	
6. Non-PTO gallons consumed (subtract line 5 from line 2) .....	6	
7. Miles Per Gallon (MPG) exclusive of PTO's (divide line 1 by line 6) .....	7	
8. Taxable Utah miles per the IFTA tax return (section b, column d) .....	8	
9. Taxable Utah fuel (divide line 8 by line 7) .....	9	
10. Total Utah fuel (add lines 3 and 9) .....	10	
11. Utah taxable gallons reported on the IFTA tax return (section 8, column e) .....	11	
12. Subtract line 11 from line 10 (enter zero if result is negative) .....	12	
13. Refundable PTO gallons consumed (subtract line 12 from line 3) .....		13

### Part C - Undyed Diesel Fuel Used Other Than In Motor Vehicles Engines In Utah

1. Qualifying undyed diesel fuel consumed in Utah in a vehicle engine (and fuel supply tank) separate from the propulsion engine (and supply tank) of the vehicle. Include reefer fuel .....	1	
2. Qualifying undyed diesel fuel consumed in Utah in machinery and equipment not registered and not required to be registered for highway use .....	2	
3. Refundable non-highway gallons (add lines 1 and 2 and enter here and on Part D, line 2) .....		3

### Part D - Calculate Fuel Credit

1. Total exempt PTO gallons subject to refund. (Enter the amount from Part B, line 13. If you did not complete Part B, line 13, enter the amount from Part A, line 14. If you did not complete Parts A or B, enter ZERO. ....	1	
2. Enter qualifying exempt gallons from Part C, line 3 .....	2	
3. Total refundable exempt gallons (add lines 1 and 2) .....	3	
4. Total refund (multiply line 3 by the Utah fuel tax rate from IFTA return) Enter here and on IFTA return, line 11 .....		4

NOTE: Special fuel exempt from fuel tax is subject to sales and use tax. Calculate sales tax using Schedule A, TC-922A.

# Refund of Tax Reported on Exempt Fuel for Non-Utah Based Carriers – Form TC-922C

<b>Utah State Tax Commission</b>		TC-922C Rev. 11/98
<b>Refund Of Tax Reported On Exempt Fuel For Non-Utah Based Carriers</b>		
<input type="checkbox"/> Check this box if this is an amended claim.		
Name		Due date
Address		Tax period
City	State	ZIP code
Telephone number		Telephone number
Signature		Date signed
<b>Part A: From PTO Gallons Consumed (See Instructions)</b>		
1. Enter gallons disbursed into cement trucks	1	
2. Cement truck exemption gallons (multiply line 1 by .20)		2
3. Enter gallons disbursed into trash compaction vehicles	3	
4. Trash compaction vehicle exempt gallons (multiply line 3 by .20)		4
5. Enter gallons disbursed into dry product off loading vehicles	5	
6. Divide line 5 by 6,000	6	
7. Enter PTO gallons consumed per 6,000 loaded/off loaded (see instructions)	7	
8. Dry product loaded/off loaded PTO exempt gallons (multiply line 6 by line 7)		8
9. Enter the number of gallons of liquid product loaded/off loaded	9	
10. Divide line 9 by 1,000	10	
11. Enter PTO gallons consumed per 1,000 gallons loaded/off loaded (see instructions)	11	
12. Enter liquid product loaded/off loaded PTO exempt gallons (multiply line 10 by line 11)		12
13. Other PTO gallons claimed (attach explanation if claiming an amount other than that allowed above)		13
14. TOTAL PTO gallons (add lines 2, 4, 8, 12 and 13)		14
<b>Part B: MPG Excluding PTO Activities and Refundable PTO Gallons</b>		
1. Enter total miles reported on the IFTA return	1	
2. Enter total fuel consumed shown on the IFTA return	2	
3. Utah PTO gallons consumed (from Part A, line 9)	3	
4. PTO gallons consumed from operations in other states (see instructions)	4	
5. Total PTO gallons consumed (add line 3 to line 4)	5	
6. Non-PTO gallons consumed (subtract line 5 from line 2)	6	
7. Miles Per Gallon (MPG) exclusive of PTOs (divide line 1 by line 6)	7	
8. Taxable Utah miles per the IFTA tax return	8	
9. Taxable Utah fuel (divide line 8 by line 7)	9	
10. Total Utah fuel (add line 3 to line 9)	10	
11. Utah taxable gallons reported on the IFTA tax return	11	
12. Subtract line 11 from line 10 (enter zero if results is negative)	12	
13. Refundable PTO gallons consumed (subtract line 12 from line 3)		13
<b>Part C: Undyed Diesel Fuel Used Other Than In Motor Vehicle Engines In Utah</b>		
1. Qualified undyed diesel fuel consumed in Utah in a vehicle engine separate from the propulsion engine (and supply tank) of the vehicle	1	
2. Qualified undyed diesel fuel consumed in Utah in machinery/equipment not registered and not required to be registered for highway use	2	
3. Refundable non-highway gallons (add lines 1 and 2 and enter here and on Part D, line 2)		3
<b>Part D: Calculate Net Refund</b>		
1. Total exempt PTO gallons subject to refund (see instructions)	1	
2. Enter qualifying exempt gallons from Part C, line 3	2	
3. Total refundable exempt gallons (add lines 1 and 2)	3	
4. Total refundable amount (multiply line 2 by the Utah fuel tax rate from your IFTA return)	4	
5. Sales tax due on exempt fuel used in Utah (see instructions)	5	
6. Total Refunds (subtract line 5 from line 4)		6

## IFTA Matrix

Carrier Category	IFTA Permit & Decals	Utah Special Fuel Permit	Special Fuel Tax Exemption Certificate (propane & comp. natural gas)
Carrier from IFTA jurisdiction (not UT), over 26,000 lbs	Required from base jurisdiction, or trip permit	Not required	Optional, in addition to IFTA, but does not replace IFTA reporting
Carrier from IFTA jurisdiction (not UT), under 26,001 lbs, no UT bulk storage	Not possible	Not required	Optional
Carrier from IFTA jurisdiction (not UT), all vehicles under 26,001 lbs with bulk storage in Utah	Not possible	Required in order to receive sales tax credit and to file use tax for smaller vehicles	Optional
Utah based, interstate, all over 26,000 lbs	Required, and a quarterly report	Not required in UT	Optional, in addition to IFTA, but does not replace IFTA reporting
Utah based, interstate, under 26,001 lbs, no bulk storage	Not possible	Not required	Optional
Utah based, interstate, under 26,001, with bulk fuel storage	Not possible	Required in order to receive sales tax credit and to file use tax for smaller vehicles	Optional
Utah based, intrastate, over 26,000 lbs	No requirement	Special fuels permit or IFTA and quarterly reports	Optional, in addition to special fuels permit or IFTA, but does not replace reporting under either requirement
Utah based, intrastate, under 26,001 lbs, no bulk storage	No requirement	No requirement	Optional
Utah based, intrastate, under 26,001 lbs, with bulk fuel storage	No requirement	In the system in order to receive sales tax credit and file use tax for smaller vehicles.	Optional

**NOTE:** Over 26,000 lbs = Special Fuel required  
 Under 26,001 lbs = non Special Fuel qualified  
 Over 26,000 lbs and travels interstate = IFTA qualified  
 Under 26,001 lbs and travels interstate = non IFTA qualified







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